

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

MAAX SPAS (ARIZONA), INC.
Plaintiff

-v-

HYDROPOOL INDUSTRIES INC.
Defendant

FILED

MAY 24 2007

USDC WP SDNY

07 CIV. 4080

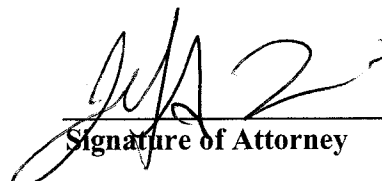
JUDGE KARAS

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for MAAX SPAS (ARIZONA), INC. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Date: 5/24/2007



Signature of Attorney

Attorney Bar Code: JL1971

Jeffrey A. Lindenbaum